
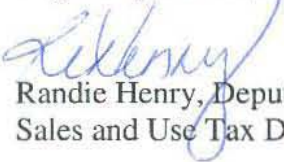


Memorandum

To : Honorable Judy Chu, Ph.D., Chair
Honorable Betty T. Yee, Vice Chairwoman
Honorable Bill Leonard
Honorable Michelle Steel
Honorable John Chiang

Date : May 13, 2008

From : Kristine Cazadd, Chief Counsel
Legal Department, MIC:83 

Randie Henry, Deputy Director
Sales and Use Tax Department, MIC: 43

Subject : Misdemeanor Citation Process 6071 Violations - Revoked and Non-Permitted Businesses
May 28, 2008 – Customer Service and Administrative Efficiency Committee
Item 2

In response to a request made by the Honorable Bill Leonard, Chair, Customer Service and Administrative Efficiency Committee, following is an overview of the benefits of requiring all criminal investigation work to be performed by designated employees in the Investigations Division (ID) as opposed to a district office referring a prosecution to a District Attorney's office. Also, attached is a Chief Counsel opinion setting forth the source and extent of the legal authority of designated Board staff to issue misdemeanor citations (Attachment A).

Background

Currently, within the Board, Revenue and Taxation Code (R&T) §6071 violations for operating without a permit and/or while revoked are investigated and prosecuted by both the district offices and ID. Misdemeanor prosecutions are currently under the purview of the Sales and Use Tax Department's (SUTD) district offices. SUTD's process consists of gathering documentation to substantiate the alleged violation, supervisory and management review, and the review and consideration of the misdemeanor prosecution package by the local District Attorney's office and, if pursued, the initiation of the taxpayer's arrest. Upon receipt and review of the prosecution package, the District Attorney has to run the taxpayer's criminal history, meet with SUTD district staff to assess the viability of the allegations, initiate a criminal complaint, arrest, and booking of the taxpayer.

As part of the Business License Inspection Program (BLIP), ID began issuing citations for violations of R&T §6071, in the San Francisco and Norwalk district service areas, upon referral from the district, or as a result of non-permitted sales activity. On a limited basis, several of the other district offices made referrals related to problem accounts operating while revoked. As documented in the *Lessons Learned Report* presented to the Board (September 12, 2007, Board Hearing), compliance went from a base of 25% to 73%, only after follow-up visits were instituted and non-compliant businesses were advised of potential misdemeanor violations, or gross violators were cited for operating without a license. Based

on the success of this pilot and the streamlined misdemeanor prosecution process, the Legal Department and SUTD are in the process of drafting guidelines for all criminal misdemeanor prosecutions to be coordinated and performed out of ID.

Benefits of All Criminal Investigation Work Being Performed by Investigations Division

Capitalizing on Expertise

Due to the "Investigator's" legal authority to execute peace officer powers of arrest and serve search warrants, these employees are Police Officer Standards Training (POST) law enforcement trained and are trained to provide detailed and thorough felony prosecution packages approved by the Legal Department to our local District Attorneys. Routine and perfunctory law enforcement type documentation (such as criminal record information (commonly referred to as "Rap Sheets")) are accessed through the California Law Enforcement Telecommunications System (commonly referred to as "CLETS"), which is available to limited peace officers, and included in the criminal prosecution referral packages, thereby reducing some of the tasks that an assigned District Attorney would have to complete in evaluating whether to proceed with a filing on behalf of the Board.

Additionally, ID's prosecution packages include criminal citations that order the taxpayer to appear in court. Pursuant to the citation (referred to as a "Notice To Appear"), the taxpayer is deemed to have been arrested and released on their own recognizance. The citation is processed by the District Attorney's office as the formal charging document. Consequently, the District Attorney's office does not have to expend time preparing and filing a charging document with the court. More importantly, the taxpayer is not subjected to the potential of having the District Attorney's office prepare an arrest warrant, law enforcement execute the arrest and taking the taxpayer to county jail for booking. Utilizing the Board's current expertise available within ID allows for greater efficiency in processing these prosecutions.

Centralization of the Referral Process

Requiring all criminal investigative work to be performed by designated employees in ID will ensure that the rights of taxpayers are protected. Although both departments have high standards for reviewing and prosecuting misdemeanor violations, the benefit of delegating all criminal investigative work to ID is that the Board will have a "centralized referral process," control over the content of the prosecution packages, centralized point of contact for District Attorney's offices, and strict maintenance over the integrity of the Board's investigative function. Centralization of criminal investigative functions promotes better uniformity of prosecution packages and continuity of employees performing criminal investigation duties, which is consistent with the Board's mission to serve the public through fair, effective, and efficient tax administration. In addition, this process will ensure a central point of communication for District Attorney's offices and a centralized review by ID and the Legal Department for an effective criminal investigation process.

Better Protection of Taxpayer's Constitutional Rights and Preservation of the Board's Evidentiary Case In Criminal Prosecutions

An ID "Investigator" is trained and knowledgeable in the areas of criminal search and seizure, lawful arrests, detentions, Miranda warnings, and taxpayer rights as provided by the Fourth, Fifth, and Sixth Amendment of the United States Constitution as applied to the State of California through the 14th Amendment to this State. All prosecution packages sent to District Attorney's offices will have the benefit of this expertise for review and overall oversight.

The benefit of having a Penal Code § 832 certified "Investigator" performing criminal law enforcement duties is the increased assurance that: (1) cases forwarded for prosecution will be thoroughly prepared and documented, (2) chain of custody evidentiary issues are properly considered; and (3) documentary and evidentiary evidence is gathered in a manner that protects the taxpayer, the Board, and the State's fiscal revenue system. This process benefits District Attorney offices because all of our cases will reflect consistency in the way we do business and provides a central point of contact for their offices. The end result will be that the assigned Consumer Protection Deputy District Attorneys will have confidence in the integrity and quality of our work product; and our cases will be prosecuted. The public will know that local District Attorney offices have established a partnership to fight tax evasion through prosecution of unlicensed activity, underreporting of taxable sales, counterfeiting of cigarette tax stamps, distribution of untaxed cigarettes, using untaxed diesel fuel, and other illegal activities regulated by the Board.

Guidelines for Referral and Citation Process

SUTD and the Legal Department are in the process of drafting guidelines to centralize the misdemeanor prosecution process within ID. These guidelines will be needed by staff since the three year Statewide Compliance Outreach Program (SCOP) will begin in July 2008, and enforcement is an integral part of the success of this program. SUTD and ID will provide the Board with updates on the effectiveness of the coordinated effort as part of their regular program updates to the Board.

Referral Process for Revoked Accounts

Under the centralized process, districts will refer revoked accounts approximately four (4) months after the account has been revoked, or nine (9) months after the account became delinquent. Prior to referral, districts will engage the taxpayer through notification of delinquency, revocation, collection, pre-prosecution hearing and final notice of request for prosecution. This will be followed up with a final notice of referral to ID for prosecution. See Attachment B – B6 for a complete timeline of compliance activity to be conducted prior to a referral to ID.

Once the account has been referred to ID, a complaint will be created for assignment to an investigator. Within 30 days of assignment, the assigned investigator will verify the presence of criminal knowledge and intent, and pay a courtesy visit to the taxpayer, providing them with a pamphlet to comply "Criminal Prosecution for Failure to Possess a Valid California Seller's Permit" (Attachment B6) within five (5) business days, or be cited for a violation of Revenue and Taxation Code §6071. The pamphlet to comply provides the taxpayer with one final opportunity to remedy non-compliant business activity with the district office of account, within five business days, before being prosecuted.

Non-Permitted Business Operations

Under the centralized process, districts will refer non-permitted accounts approximately four (4) months after the account has been identified. Prior to referral, districts will engage the business owner through personal visits, phone contacts and letters to attempt to get the business owner into compliance. Non-compliant business owner's will be sent a notice of pre-prosecution hearing and final notice. This will be followed up with a notice of referral to the Investigations Division for prosecution. See Attachment C, *Citation Timeline For a Non-Permitted Business*, for a complete timeline of compliance activity to be conducted prior to a referral to ID.

Once the account has been referred to ID, a complaint will be created for assignment to an investigator. Within 30 days of assignment, the assigned investigator will verify the presence of criminal knowledge and intent, and pay a courtesy visit to the taxpayer, providing them with a pamphlet to comply "Criminal Prosecution Failure to Possess a Valid California Seller's Permit" within five (5) business days, or be cited for a violation of Revenue and Taxation Code §6071. The notice to comply provides the taxpayer with one final opportunity to remedy non-compliant business activity with the district office of account, within five (5) business days, before being prosecuted.

Should you have any questions, please address them to Mr. Gil Haas, Chief, Investigations Division at (916) 324-2684.

KC:GH:RS:llf

Attachment A: Chief Counsel Opinion
Attachment B: Citation Timeline for Revoked Account
Attachment B1: Delinquency Notice to Taxpayer
Attachment B2: Notice to Appear
Attachment B3: Notice of Pre-Prosecution Hearing
Attachment B4: Final Notice before Prosecution
Attachment B5: Notification of Request for Citation/Prosecution
Attachment B6: Pamphlet
Attachment C: Citation Timeline for a Non-Permitted Business

cc: Mr. Stephen Shea, Deputy to Board Member, Fourth District
Mr. Alan LoFaso, Deputy to Board Member, First District
Ms. Barbara Alby, Deputy to Board Member, Second District
Mr. Erick Caldwell, Deputy to Board Member, Third District
Ms. Marcy Jo Mandel, Deputy Controller
Mr. Ramon Hirsig, Executive Director
Ms. Jean Ogrod, Assistant Chief Counsel
Mr. Gil Haas, Jr., Chief, Investigations Division
Ms. Diane Olson (MIC: 80)
Ms. Kari Hammond (MIC:79)

State of California

Board of Equalization
Legal Department-MIC: 83
Office of the Chief Counsel
(916) 445-4380
Fax: (916) 323-3387

Memorandum

To: Honorable Judy Chu, Ph.D., Chair
Honorable Betty T. Yee, Vice-Chairwoman
Honorable Bill Leonard
Honorable Michelle Steel
Honorable John Chiang

Date: May 5, 2008

From: Kristine Cazadd 
Chief Counsel

Subject: Item 2, May 28 Board Meeting
Customer Service and Administrative Efficiency Committee
Chief Counsel Opinion: Authority of Board Staff to Issue Misdemeanor Citations

In response to a request from Board Member Bill Leonard the Legal Department is addressing and substantiating the issue of the Board's statutory authority to issue misdemeanor citations. As discussed below, the Board's authority to issue misdemeanor citations is well established and extends to all tax and fee laws administered by the Board.

On May 22, 1998, the Commission on Peace Officer Standards and Training (POST) completed a report on the criminal investigation functions within the Board. The report contains recommendations to significantly increase the effectiveness of the Board's investigation activities. The report recommends the creation of an Investigations Division responsible for all criminal investigations conducted by Board personnel. The report includes in its recommendations that the Board seek limited peace officer status for Investigations Division employees pursuant to Section 830.11 of the Penal Code.¹ These limited peace officer powers, the report continues, would enable properly trained personnel to make probable-cause arrests, seize plain-view evidence encountered in responding to crime or search scenes, execute search warrants, and obtain criminal history information. The Board concurred with the report and proceeded to implement its recommendations.

Currently the Investigations Division issues citations for violations of the cigarette and tobacco products laws. In addition, district offices have piloted referring complaints for misdemeanor violations of Revenue and Taxation Code section 6071 for operating without a permit or for operating with a revoked permit to the Investigations Division for citation.

¹ All references herein are to the California Penal Code unless otherwise stated.

Section 830.11, as amended by Statutes 2003, Chapter 890, states that certain persons who are not peace officers may exercise the powers of arrest of a peace officer during the course and within the scope of their employment if they receive a course of instruction in the exercise of those powers pursuant to section 832. These powers extend to any place in the State. Once a peace officer determines that a misdemeanor violation has occurred, the officer may issue a citation or notice to appear, pursuant to section 853.6. Section 830.11(a)(6)(A) specifically states that persons employed by the State Board of Equalization, Investigations Division, who are designated by the Board's Executive Director as persons who may exercise the powers of arrest may exercise those powers by issuing the citation, provided that the primary duty and training of these persons is the enforcement of laws administered by the State Board of Equalization.

Prior to the exercise of the powers of a peace officer, every peace officer must complete a series of courses of training and pass an examination. (Section 832.) Investigations Division personnel who have limited peace officer status have received this training, are personally interviewed and qualified to serve, and are in compliance with all statutory law enforcement requirements. Previously, the district office personnel were also permitted to file criminal complaints directly with a local district attorney for misdemeanor prosecution. As discussed above however, the intent of the law enacted by the Legislature in 2003 clearly vested Board employees who have completed the appropriate course of training in conformity with recommendations in the POST report with the power to issue misdemeanor citations for violations of the laws administered and enforced by the Board. Accordingly, properly trained (and badged) employees in the Investigations Division may issue misdemeanor citations for violations of the laws administered and enforced by the Board when the violations are classified as misdemeanors. District office personnel are, however, critical to this process in that they discover, research, verify and compile the evidence supporting the conclusion that a misdemeanor violation has occurred and a citation should be issued.

Approved



Ramon J. Hirsig
Executive Director

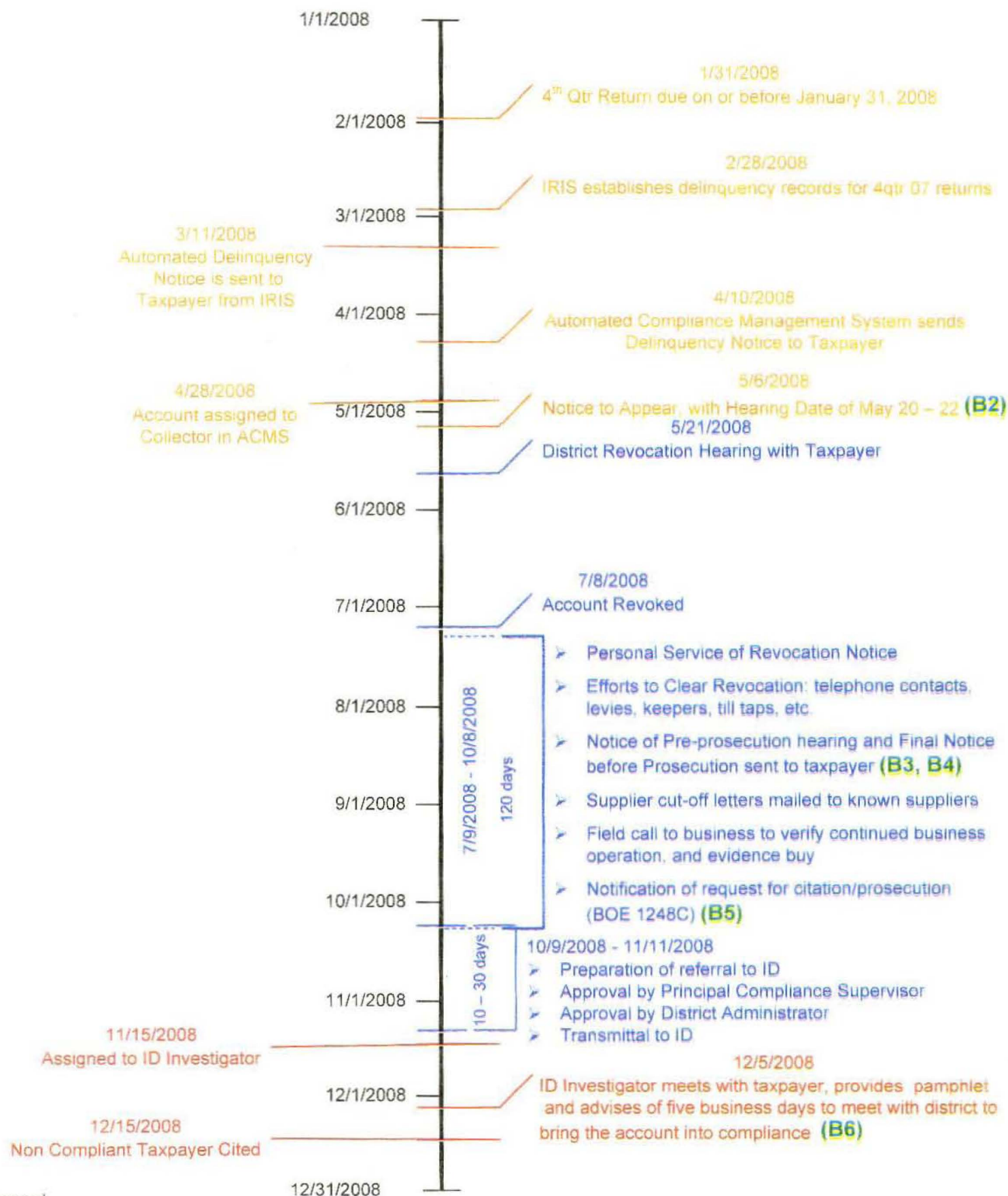
KC:BB:ds

cc:	Mr. Ramon J. Hirsig	(MIC:73)
	Ms. Randie Henry	(MIC:43)
	Ms. Anita Gore	(MIC:86)
	Ms. Jean Ogrod	(MIC:82)
	Mr. Robert Lambert	(MIC:82)

bcc: Ms. Marcy Jo Mandel
Deputy State Controller – Taxation
777 S. Figueroa Street, Suite 4800
Los Angeles, California 90017

Mr. Steve Shea	(MIC: 72)
Mr. Alan LoFaso	(MIC: 71)
Ms. Barbara Alby	(MIC: 78)
Mr. Erik Caldwell	(MIC: 77)
Ms. Marcy Jo Mandel	(MIC: 73)

CITATION TIMELINE FOR A REVOKED ACCOUNT



Legend

Orange: Automated Process Through IRIS & ACMS
 Blue: Personalized Contact/Processing by District Staff
 Red: Personalized Contact/Processing by ID Staff
 Green: Identifies Attached Forms

Draft

Attachment B1 - Delinquency Notice to Taxpayer



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N Street, Sacramento, CA
PO Box 942879, Sacramento, CA 95814
916-324-2609 • FAX 916-324-5996
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

May 12, 2008

In Reply Refer To:

This is to inform you the Board has no record of having received your Sales and Use Tax Return for the period(s)

If this is not correct, send a photocopy of the return previously filed, along with a copy (front and back) of the canceled check(s) which accompanied it. If you have not filed the return(s) in question, complete and return the enclosed return form(s). If you are no longer engaged in an activity that requires registration with the Board, please contact our office so that we can close-out your account.

Failure to respond to this request within 10 days may result in the issuance of an estimated determination for amounts due as provided for under the provisions of section 6511 of the California Sales and Use Tax Law.

Thank you for your cooperation in this matter. If you have any questions or other changes to report regarding your account, please contact me directly at the telephone number or address listed above.

Sincerely,

BOE Headquarters

Enclosure: Return(s)
Envelope(s)



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CA
PO BOX 942879, SACRAMENTO, CA 95814
916-324-2609 • FAX 916-324-5996
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

May 12, 2008

In Reply Refer To:

Date:

Time:

PLEASE BRING THIS NOTICE**NOTICE TO APPEAR**

Dear Taxpayer:

You are requested to appear at the above office of the State Board of Equalization on or before the date and time listed above regarding your seller's permit, which was revoked on . If you are no longer in business, please contact the office above and return your seller's permit so we may close out your account. To reinstate your permit, you are required to comply with all of the following:

- File any delinquent returns and pay all delinquent tax, penalty and interest
- Post security deposit if previously requested
- Pay any current liability
- Pay a \$50 reinstatement fee for each business location

WARNING

Anyone who continues to sell tangible personal property in this State after revocation of his/her seller's permit is guilty of a misdemeanor. If you continue to conduct sales, you are subject to criminal penalties and/or fines up to \$5,000 for each offense.

Failure to appear or respond by the date and time indicated above may result in action to ensure compliance with the law, such as those described in the Board of Equalization's Publication 54, *Tax Collection Procedures*. To obtain a copy of this publication, please contact the office listed above or visit our website at www.boe.ca.gov.

Sincerely,



The above office is accessible to the disabled. If you require special assistance, please contact the office to make specific arrangements.

E-File now, find out how...www.boe.ca.gov

Attachment B3 – Notice of Pre-Prosecution Hearing



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

[OFFICE FULL ADDRESS]

[REPRESENTATIVE PHONE NUMBER] • FAX [OFFICE FAX]

www.sbe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Oroville/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

[DATE]

[DBA]

[TAXPAYER NAME]

[ADDRESS]

[STATE] [CITY] [ZIP]

In Reply Refer To: [ACCOUNT NO.]

Date: [DATE]

Time: [TIME]

NOTICE OF PRE-PROSECUTION HEARING

Section 6071 of the Revenue and Taxation Code states that any person who engages in business as a seller of tangible personal property in this state after a permit is revoked, and each officer of a corporation that so engages in business, is guilty of a misdemeanor.

You were notified on [date] that your seller's permit was revoked on [revo. date]. Evidence of sales of tangible personal property was obtained on [date]. These sales constitute unlawful acts and are punishable by prosecution under the penal provisions of the code.

Therefore, you are requested to appear at a pre-prosecution hearing to show cause why you should not be prosecuted. The hearing location is at the State Board of Equalization office located at [office address] on the date and time indicated above. If you have any questions, you may reach me at the telephone number or address listed above.

Sincerely,

[REPRESENTATIVE'S NAME]

[TITLE]

[OFFICE NAME]



The above office is accessible to the disabled. If you require special assistance, please contact the office to make specific arrangements.



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

[OFFICE FULL ADDRESS]

[REQUESTER PHONE] • FAX [OFFICE FAX]

www.boe.ca.gov

PROPOSED

[DATE]

[DBA]

[TAXPAYER NAME]

[ADDRESS]

[STATE] [CITY] [ZIP]

BETTY T. YEE
First District, San FranciscoBILL LEONARD
Second District, Ontario/SacramentoMICHELLE STEEL
Third District, Rolling Hills EstatesJUDY CHU, Ph. D.
Fourth District, Los AngelesJOHN CHIANG
State ControllerRAMON J. HIRSIG
Executive Director

In Reply Refer To: [ACCOUNT NO.]

Date: [DATE]

Time: [TIME]

FINAL NOTICE BEFORE PROSECUTION

Section 6071 of the Revenue and Taxation Code states that any person who engages in business as a seller of tangible personal property in this state after a permit is revoked, and each officer of a corporation that so engages in business, is guilty of a misdemeanor.

Your seller's permit was revoked on , for and since that time you have continued to make sales of tangible personal property. These sales constitute unlawful acts and are punishable by prosecution under the penal provisions of the code.

By written notice dated [date], you were requested to appear on [date] at [time] for a pre-prosecution hearing to resolve this matter. You failed to appear or to make any other arrangements to have your account reinstated.

You are hereby notified that the Board of Equalization (BOE) will issue you a criminal citation for prosecution if you do not register for a seller's permit on or before 5:00 p.m. on [date]. To avoid prosecution, you must appear at the office shown above prior to this date to register for a permit.

Sincerely,

[REPRESENTATIVE'S NAME]

[TITLE]

[OFFICE NAME]



The above office is accessible to the disabled. If you require special assistance, please contact the office to make specific arrangements.



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

[OFFICE FULL ADDRESS]

[REPRESENTATIVE PHONE NUMBER] • FAX [OFFICE FAX]

www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

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Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph. D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

[DATE]

[DBA]

[TAXPAYER NAME]

[ADDRESS]

[CITY] [STATE] [ZIP]

In Reply Refer To: [ACCOUNT NO.]

Date: [DATE]

Time: [TIME]

NOTICE OF REFERRAL FOR CITATION AND PROSECUTION

By notice dated [date], you were notified the Board of Equalization (BOE) would issue you a criminal citation for prosecution if you failed to obtain a seller's permit or did not reinstate your seller's permit by 5:00 p.m. on [date]. Since you failed to comply, your case/account was referred to BOE's Investigations Division for criminal citation and prosecution.

Enclosed is a copy of the Investigation Division's procedures for citation and prosecution of a person operating without a seller's permit or with a revoked seller's permit.

For additional information regarding this matter, you may contact me at the telephone number or address listed above.

Sincerely,

[REPRESENTATIVE'S NAME]

[TITLE]

[OFFICE NAME]

Enclosure

Criminal Prosecution for Failure to Possess a Valid California Seller's Permit

California law requires all persons engaged in business as sellers in this state to have a seller's permit issued by the Board of Equalization (BOE). Any person, including each officer of a corporation, engaged in making sales without a valid seller's permit or with a revoked permit, commits a punishable offense. The BOE has information which indicates that you are in violation of Revenue and Taxation Code section 6071 by operating a business either without a seller's permit or with a revoked permit.

Over the past several months, BOE's district office staff has notified you that you were in violation of this law. They have made numerous attempts to have you register with the BOE to secure a seller's permit or clear the cause of your revoked permit. Because you have not complied with these requests, the district referred your case to BOE's Investigations Division for criminal prosecution.

What will the Investigations Division do?

The Investigations Division is responsible for enforcing BOE's tax laws and prosecuting those found in violation of these laws. Because you have not complied with the law, BOE's investigators will be visiting your business location. The investigators will:

- Introduce themselves and show you their identification and badge;
- Inform you of the reason for their visit;
- Explain the consequences of failing to comply with the law; and
- Advise you that you are being given five (5) business days from the date they meet with you to acquire a seller's permit or clear the revoked status of your existing permit.

After the five-day grace period, if you have not acquired a seller's permit or cleared the revoked status of your account, the investigator will:

- Issue you a criminal citation for operating without a permit or with a revoked permit, as appropriate;
- Inform you of your date to appear in court; and
- Answer any related questions you may have.

What is a criminal citation?

A criminal citation is a *Notice to Appear* in court for the commission of a criminal misdemeanor violation. Criminal citations are prosecuted by the District Attorney's Office and require the persons cited to appear in court on the date and time specified on the citation. Failure to appear in court on the date designated may result in the issuance of a bench warrant by the court for your arrest.

What can I do to avoid a citation?

You should immediately contact your local BOE district office to secure your seller's permit or reinstate your revoked permit. Staff from the district office will work with you to resolve any issues related to your business activity to bring you into compliance with the law. If a valid permit is secured prior to the visit by the BOE investigator or within five business days after the investigator has met with you, a criminal citation will not be issued and you will not be prosecuted.

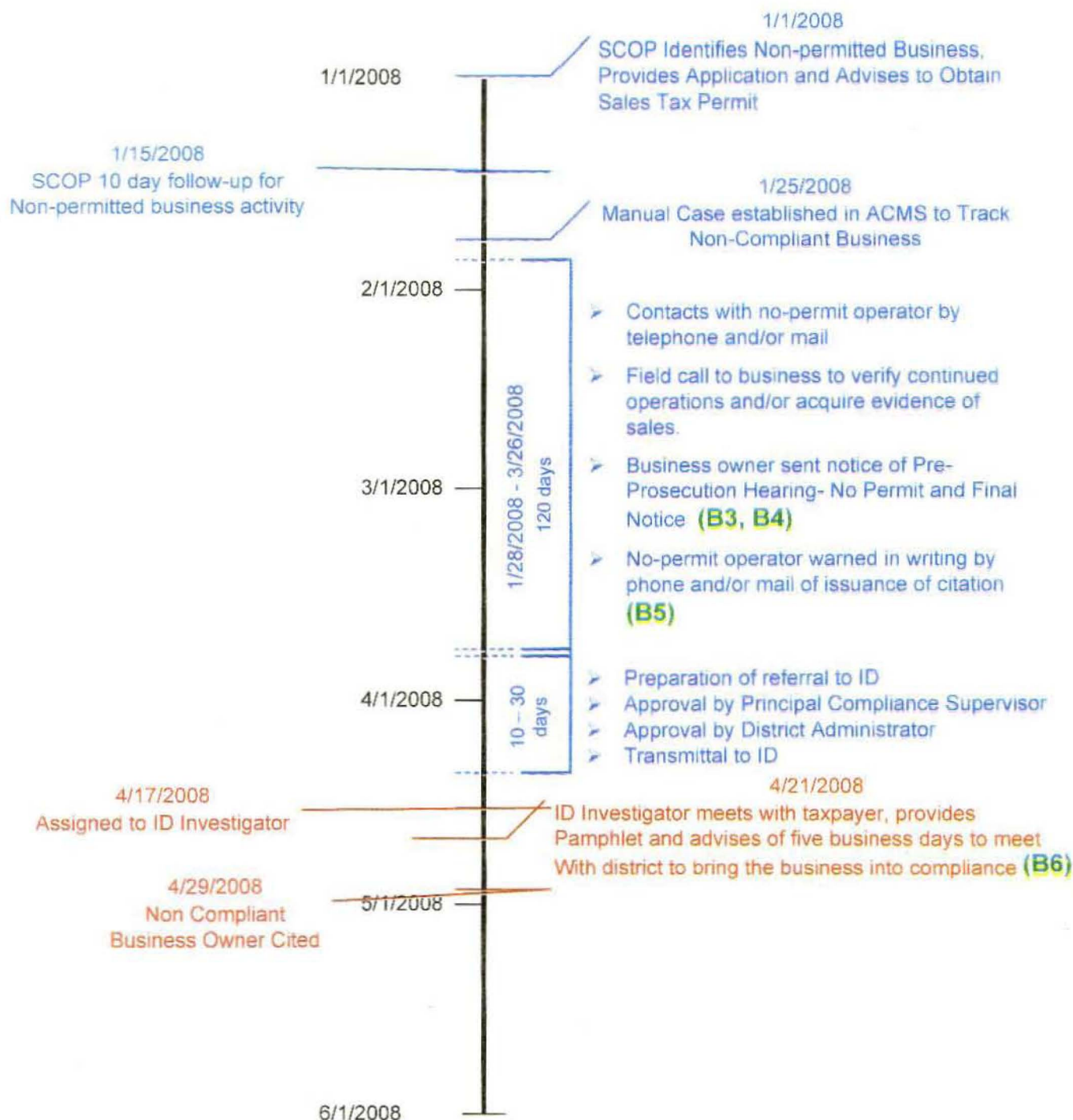
What happens if I am issued a citation?

- You must appear in court on the date and time indicated on the citation.
- The court may send you a courtesy notice of hearing. (If you do not appear, the court may issue a bench warrant for your arrest.)
- Your case will be heard before a judge.
- At the discretion of the court, for each offense you may be fined up to \$5,000 and/or imprisonment not to exceed one year in jail.
- The District Attorney's Office could seek to impose additional penalties pursuant to the Revenue and Taxation Code and the Unfair Business Practices Act (Chapter 4, Business & Professions Code).
- In addition to any fines or penalties imposed by the court, you remain liable for payment of any taxes, interest, and/or penalties assessed by the BOE.

Note: Even if you are issued a criminal citation, it is to your benefit to make every effort to acquire or reinstate your California seller's permit, pending the date of your court hearing.

For additional information, contact your local BOE office. To locate an office nearest you, go to www.boe.ca.gov or call our Information Center at 800-400-7115.

Citation Timeline for A Non-Permitted Business



Legend

Blue: Personalized Contact/Processing by District Staff
 Red: Personalized Contact/Processing by ID Staff
 Green: Identifies Attached Forms

Draft